

Hearing on Sales Tax Rules Rescheduled

The hearing, originally scheduled at 10 a.m. on Tuesday, September 28, 2004, to receive public comment on the department's notices of intent to promulgate two sales tax rules amending La. Admin. Code §§ 4301 and 4401, has been rescheduled for 10 a.m. on Tuesday, October 26, 2004. The hearing will be conducted at the department's headquarters in the LaSalle Building, 617 North Third Street, Baton Rouge. The department will also receive public comment on four other proposed amendments to sales tax rules during this hearing.

The proposed amendment to La. Admin. Code § 4301 concerns definitions of terms used in the sales tax statutes. That proposed rule can be viewed from the department's web site at http://www.revenue.louisiana.gov/forms/lawspolicies/NOI_LAC61_I_4301_2.pdf. When finally adopted, the proposed rule will apply to both the state sales tax and to the sales taxes levied by political subdivisions of the state.

The proposed amendment to § 4401 concerns sales tax exemptions provided by La. Stat. Ann. § 47:305, and indicates whether each statutory exemption applies to both state and local sales tax, or to only the state sales tax. That proposed rule can be viewed from the department's web site at http://www.revenue.louisiana.gov/forms/lawspolicies/NOI_LAC61_I_4401_1.pdf.

The department proposes these two rule amendments pursuant to requests submitted by local sales tax collection authorities, as provided by La. Rev. Stat. Ann. 47:337.2(C)(2). Interested persons may submit data, views, or arguments, in writing to Raymond E. Tangney, Senior Policy Consultant, Policy Services Division, P.O. Box 44098, Baton Rouge, LA 70804-4098 or by fax to (225) 219-2759. The Policy Services Division will accept written comments regarding the proposed rule amendments until 4:30 p.m. on Friday, October 22, 2004.

The hearing on these two proposed rules was rescheduled because of the emergency closure of the LaSalle Building on Tuesday, September 28. The hearing scheduled on the afternoon of Tuesday, September 28, on a proposed rule related to sales tax exclusions for manufacturing machinery and equipment, will be rescheduled at a later date.